	City Rate Code	City Code	Year	High Cost	Meal Rate	Full Rate	Oconus Sheet ID	High City ID
※	1928	5	1993	No	$102.00		93 antwerp 102.doc	
※	660	5	1994	No	$100.00		94 antwerp 100.doc	
※	661	5	1995	No	$114.00		95 antwerp 114.doc	
※	662	5	1996	No	$86.00		96 antwerp 86.doc	
※	2553	5	1997	No	$78.00		97 antwerp 78.doc	
※	4882	5	1998	No	$72.00		98 antwerp belgium 72.doc	
※	5930	5	1999	No	$74.00	$181.00	99 antwerp belgium 74 181.doc	
※	7269	5	2000	No	$62.00	$151.00	00 Antwerp Belgium 62 151.doc	
※	2026	6	1993	No	$38.00			
※	1328	6	1994	No	$38.00		94 san francisco ca 38.doc	
※	891	6	1995	No	$38.00		95 san francisco ca 38.doc	
※	1662	6	1996	No	$38.00		96 san francisco ca 38.doc	
※	1100	8	1994	No	$38.00		94 new york ny 38.doc	
※	1489	8	1995	No	$38.00		95 new york ny 38.doc	
※	1755	8	1996	No	$38.00		96 new york ny 38.doc	
※	1160	9	1993	No	$38.00			
※	652	9	1994	No	$38.00		94 oakland ca 38.doc	
※	1507	9	1995	No	$38.00		95 oakland ca 38.doc	
※	1653	9	1996	No	$34.00		96 oakland ca 34.doc	
※	2907	9	1997	Yes	$34.00.		97 oakland ca 34.doc	97h san francisc

Record: |◄| ◄| 1 |►| ►|| ►* | of 7019

Fig. 1

City Rates

City Rates

Year: 2000

City: Afognak<Kodiak>

State: Alaska

Country:

Add City

High Cost: ☐ Full Rate: $158.00 Meal Rate: $68.00

Actual Sheet ID: 00 Kodiak ak 68 158.doc ▾

Update Support Documents

High City Sheet ID: ▾

Year	Location	High Cost	Meal	Full Rate	Ocunus Sheet
1999	Aden/ /Yemen	No	$58.00	$222.00	99 aden, yemen 58 222.doc
2000	Afognak<Kodiak>/AK/	No	$68.00	$158.00	00 Kodiak ak 68 158.doc
1999	Afognak<Kodiak>/AK/	No	$67.00	$166.00	99 kodiak 67 166.doc
1998	Afognak<Kodiak>/AK/	No	$69.00		99 kodiak ak 69.doc

Click the explode button to edit.

Move to City: ▾

Record: |◄ ◄ 6159 ► ►| ►* of 7019

Delete Rate **Add Rate** **Done**

Fig. 2

26

Airports

City Schedule

Client# P1013   Name: Michael Patrick   Soc. Sec. #: 589-38-6042   Tax Year: 1999 ▾

City: Minneapolis ▾   #Days: 3   State: MN   Country:

Airport Identifier: ▾   Airport Name:

Linked To: Full Rate: ☐

Client Info   Project Info

	Tax Year	City / State / Country	# Days	
△	1999	Minneapolis/MN/	3	|□|
	1999	Dallas/TX/	3	□
	1999	Philadelphia/PA/	3	□
	1999	Los Angeles/CA/	3	□
	1999	San Salvador//El Salvador	1	□

Click the explode button to edit.

Total Days For Year: 242

Goto Travel Schedule   Delete Record   Add Record   Goto City Rates   Done

Record: I◀ 42 ◀ ◁ ▷I ▷* of 42 (Filtered)

30

38

42

48

38

48

106

Fig. 3

Fig. 4

☐ Supporting Schedules — 126

Client#	S1022 ▼	🔍	Print Meal Rate	1040X+A

Year: 1997

1040X | 1040X+A
Actual $: $10,688 W

First Name: Robert | MI: B | Last Name: Gibson III

Spouse's First Name: Sayuri | MI: S | Spouse's Last Name:

1040X | 1040X+A | Employer Reimb: W

Trans Rate $: $6,792 | W | High/Low $: $10,548 ▼

Social Security Number: 228-88-7646
Social Security Number: 556-85-9526

No Meal Reduction ☐ 50%

Label - Counter
Label - Robert's
Goto Project

Tabs: Actual | Transportation | High/Low | Ship Info | IRS Mailing Addresses | State Mailing Addresses | Ship Sch. | Sailor Day Check

Print Attachments | Print Actuals Sheets | Print Actuals & Actuals City

Days		Rate	City		Actuals		Actuals City
91 Days	X	$59.00	(Algeciras <Malaga>, Spain	=	$5,369.00	=	$1,001.00
15 Days	X	$78.00	(Genoa <Arezzo>, Italy	=	$1,170.00	=	$225.00
9 Days	X	$94.00	(Lajas <Madrid>, Spain	=	$846.00	=	$171.00
12 Days	X	$56.00	(Alexandria, Egypt	=	$672.00	=	$132.00
8 Days	X	$81.00	(Veracruz <Mexico City>, M	=	$648.00	=	$128.00
7 Days	X	$87.00	(Freeport <Nassau>, Baham	=	$609.00	=	$119.00
3 Days	X	$94.00	(Valencia <Maldrid>, Spain	=	$282.00	=	$57.00
2 Days	X	$52.00	(Dakar, Senegal	=	$104.00	=	$20.00
2 Days	X	$94.00	(Gilbraltar <Tangier>, Moroc	=	$98.00	=	$20.00
7 Days	X	$34.00	(Charleston, South Carolina	=	$238.00	=	$14.00
6 Days	X	$42.00	(Port Everglades <Mismi>,	=	$252.00	=	$12.00
6 Days	X	$38.00	(Houston, Texas)	=	$228.00	=	$12.00

Total #Days: 172 | Total Ext. Meals: $10,688.00 | $1,926.00

# of Days: 172

Print Actuals City List | View Sailor Schedule | Print Sailor Schedule | Done

Fig.5

Fig. 6

	State	State Name	Lower 48 State ?	IRS Center
※	AK	Alaska	No	3
※	AL	Alabama	Yes	2
※	AR	Arkansas	Yes	2
※	AZ	Arizona	Yes	3
※	CA	California	Yes	
※	CO	Colorado	Yes	3
※	CT	Connecticut	Yes	5
※	DC	Dist. of Columbia	Yes	1
※	DE	Delaware	Yes	1
※	FL	Florida	Yes	6
※	GA	Georgia	Yes	6
※	HI	Hawaii	No	4
※	IA	Iowa	Yes	7
※	ID	Idaho	Yes	3
※	IL	Illinois	Yes	7
※	IN	Indiana	Yes	8
※	KS	Kansas	Yes	9
※	KY	Kentucky	Yes	8
※	LA	Louisiana	Yes	2
※	MA	Massachusetts	Yes	5

Record: |◁| ◁ | 1 |▷| ▷| | ▷* | of 51

□ City Name : Table

	City Code	City	State	Country
▷	6	Antwerp	Ca	Belgium
	6	San Francisco	NY	
	8	New York	NY	
	9	Oakland	Ca	
	10	Monterey	Ca	
	11	Paris		France
	12	Berlin		Germany
	13	Bridgeport <Sacramento>	Ca	
	14	Chico <Sacramento>	Ca	
	17	Clearlake	CA	
	18	Birmingham	AL	
	19	Gulf Shores	AL	
	20	Anchorage	AK	
	22	Hartford	CT	
	25	Charleston	SC	
	27	Rotterdam		Netherlands
	28	Port Said		Egypt
	29	Mogadishu		Somalia
	30	Aspen	SC	
	31	Cairo		Egypt
	32	Sheffield <Huntsville>	AL	
	33	Grand Canyon	AZ	
	34	Phoenix	AZ	
	35	Scottsdale	AZ	
	36	Prescott	AZ	
	37	Tucson	AZ	
	38	Hot Springs	AR	
	39	Little Rock	AR	
	40	Texarkana	AR	
	41	El Centro <Palm Springs>	CA	

Record: |◄ ◄|| 1 |▷ |▷| |▷* of 1801

Fig. 6A

Airports : Table

Control#	Airport Identifier	Location	AirportName	City Code	Latitude	Longitude
3	SIN	Aalborg, Denmark	Aalborg	162	N57°05.5'	E009°51.0'
4	AAR	Aarhus, Denmark	Tirstrup		N56°18.6'	E010°37.0'
5	OIAA	Abadan, Iran	Abadan Intl		N30°21.9'	E048°13.9'
6	ABE	Allentown, Pa	Allentown	197	N40°39.2'	W075°26.3'
7	ABI	Abilene, Texas	Abilene Municipal		N32°24.6'	W099°40.9'
8	DIII	Abidjan, Ivory Coast	Port Bouet		N05°15.3'	W003°55.6'
9	ABQ	Albuquerque, Nm	Albuquerque Intl	165	N35°02.5'	W106°36.3'
10	ABR	Aberdeen, Sd	Aberdeen Municipal		N45°27.1'	W098°25.5'
11	ABS	Abu Simbel, Egypt	Abu Simbel		N22°22.3'	E031°36.9'
12	ABV	Abuja, Nigeria	Abuja International		N09°00.3'	E007°15.9'
13	ABY	Albany, Ga	Dougherty County		N31°31.9'	W084°11.7'
14	MMAA	Acapulco, Mexico	Juan Alvarez Intl	375	N16°45.3'	W099°46.0'
15	DGAA	Accra, Ghana	Kotoka		N05°35.7'	W000°10.2'
16	ACE	Lanzarote, Spain	Lanzarote		N28°56.5'	W013°36.2'
17	ACT	Waco, Texas	Waco Municipal		N31°36.6'	W097°13.7'
18	ACV	Arcata/eureka, Ca	Arcata		N40°58.7'	W124°06.4'
19	ACY	Atlantic City, NJ	Atlantic City Intl	161	N39°27.4'	W074°34.6'
20	LTAF	Adana, Turkey	Incirlik		N36°59.0'	E035°16.8'
21	HAAB	Addis Ababa, ethiopia	Bole		N08°58.6'	E038°47.8'
22	ADJ	Amman, Jordan	Amman Civil		N31°58.3'	E035°59.4'
23	ADK	Adak Island, Alaska	Adak Island Ns		N51°52.9'	W176°38.6'
24	AAAD	Adelaide, Australia	Adelaide	246	S34°56.9'	E138°32.0'

Record: |◀ ◀| 1 |▷ |▷| |▷*| of 1975

Fig. 7

Airlines : Table

AirLineID	AirLineName
7	Amer Int'l Air
23	America West
1	American Air
18	American Eagle
13	Atlas Air
20	Business Jet Solutions
8	Continental
9	Delta Airlines
5	Emery Air
19	Eva Air
21	Executive Jet
15	Express One
17	Federal Express
22	Great Amer Air
2	Kitty Hawk
14	Midwest Express
16	Northwest
12	Polar Air Cargo
11	Ryan Int'l
10	Skywest
4	Southwest
6	U.P.S

Record: |◄| ◄| 1 |►| |►I| |►*| of 23

Fig. 8

IRS_Service_Centers : Table						
	IRSID	Name	City	State	Zip	EstAddress	EstCityStateZip
※	1	Internal Revenue Service	Philidelphia	PA	19255	P.O. Box 8318	Philadelphia, PA 19162-8318
※	2	Internal Revenue Service	Memphis	TN	37501	P.O. Box 1219	Charlotte, NC 28201-1219
※	3	Internal Revenue Service	Ogden	UT	84201	P.O. Box 510000	San Francisco, CA 94151-5100
※	4	Internal Revenue Service	Fresno	CA	93888	P.O. Box 54030	Los Angeles, CA 90054-0030
※	5	Internal Revenue Service	Andover	MA	05501	P.O. Box 371999	Pittsburgh, PA 15250-7999
※	6	Internal Revenue Service	Atlanta	GA	39901	P.O. Box 105900	Altanta, GA 30348-5900
※	7	Internal Revenue Service	Kansas City	MO	64999	P.O. Box 970006	St. Louis, MO 63197-0006
※	8	Internal Revenue Service	Cincinnati	OH	45999	P.O. Box 7422	60680-7422
※	9	Internal Revenue Service	Austin	TX	73301	P.O. Box 970001	St. Louis, MO 63197-0006
※	10	Internal Revenue Service	Holtsville	NY	00501	P.O. Box 162	Newark, NJ 07101-0162
*		umber)					

Record: |◀| ◀| 1 |▷| ▷I| ▷*| of 10

Fig. 9

StateServiceCenters : Table

StateID	Name	Name2	OweAddress	OweCity	
AK	No State Return				A
AL	Alabama Income Tax		P.O. Box 2401	Montgomery	A
AR	DFA	State Income Tax	P.O. Box 2144	Little Rock	A
AZ	Arizona Dept of Revenue		P.O. Box 52016	Phoenix	A
CA	Franchise Tax Board		P.O. Box 942867	Sacramento	C
CO	Colorado Dept of Revenue		1375 Sherman Street	Denver	C
CT	DRS		P.O. Box 2977	Hartford	C
DC	Dept of Finance & Revenue	Ben Franklin Station	P.O. Box 7861	Washington	D
DE	Delaware Division of Revenue		P.O. Box 508	Wilmington	D
FL	Florida Dept of Revenue		5050 W. Tennessee Street	Tallahassee	F
GA	Georgia Income Tax Division		P.O. Box 740399	Atlanta	G
HI	Hawaii Dept of Taxation		P.O. Box 3559	Honolulu	H
IA	Income Tax Processing	Iowa Depart of Revenue & Finance	Hoover State Office Building	Des Moines	I
ID	Idaho State Tax Commission		P.O. Box 56	Boise	I
IL	Illinois Dept of Taxation		Springfield	Illinois	I
IN	Indiana Dept of Revenue		P.O. Box 40	Indianapolis	I
KS	Kansas Income Tax	Kansas Department of Revenue	915 SW Harrison Street	Topeka	K
KY	Kentucky Revenue Cabinet			Frankfort	K
LA	LA Department of Taxation	Department of Revenue	P.O. Box 3440	Baton Rouge	L
MA	MA Department of Revenue		P.O. Box 7003	Boston	M

Record: I◄ 1 ▷ ▷I ▷* of 50

Fig. 10

	ZIP	STATE	CITY	COUNTY
▷	00501	NY	Holtsville	Suffolk
	00544	NY	Holtsville	Suffolk
	00601	PR	Adjuntas	Adjuntas
	00602	PR	Aguada	Aguada
	00603	PR	Aguadilla	Aguadilla
	00604	PR	Aguadilla	Aguadilla
	00605	PR	Aguadilla	Aguadilla
	00606	PR	Maricao	Maricao
	00610	PR	Anasco	Anasco
	00611	PR	Angeles	Utuado
	00612	PR	Arecibo	Arecibo
	00613	PR	Arecibo	Arecibo
	00614	PR	Arecibo	Arecibo
	00616	PR	Bajadero	Arecibo
	00617	PR	Barceloneta	Barceloneta
	00622	PR	Boqueron	Cabo Rojo
	00623	PR	Cabo Rojo	Cabo Rojo
	00624	PR	Penuelas	Penuelas
	00627	PR	Camuy	Camuy
	00631	PR	Adjuntas	Lares
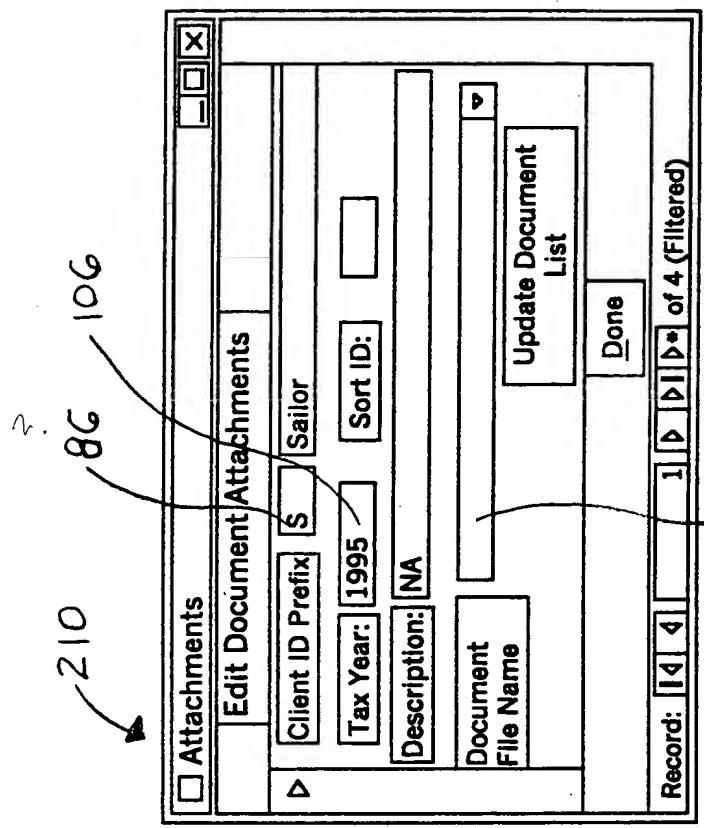
Record: |◁ ◁| 128817 |▷ ▷| ▷* of 43084

ZIPCODE : Table

Fig. 11

Attachments

Edit Document Attachments

Client ID Prefix | S | Sailor

Tax Year: | 1995 | Sort ID:

Description: | NA

Document
File Name

Update Document
List

Done

Record: |◄|◄|◄| 1 |▲|►||►*| of 4 (Filtered)

Fig. 12

318

314

☐ Ship Companies

Ship Co. Name | sealand

Short Name | Sealand

Work Phone

☑ Meal Letter

Documentation

Document Description

Update Ship
Co. Doc List

Doc. File Name:

Good Letter

Sea Land.ppt

306

Record: |◄ ◄| 1 |▷ ▷| ▷• of 1

Delete Company   Done

Record: |◄ ◄| 1 |▷ ▷| ▷• of 54

Fig 13
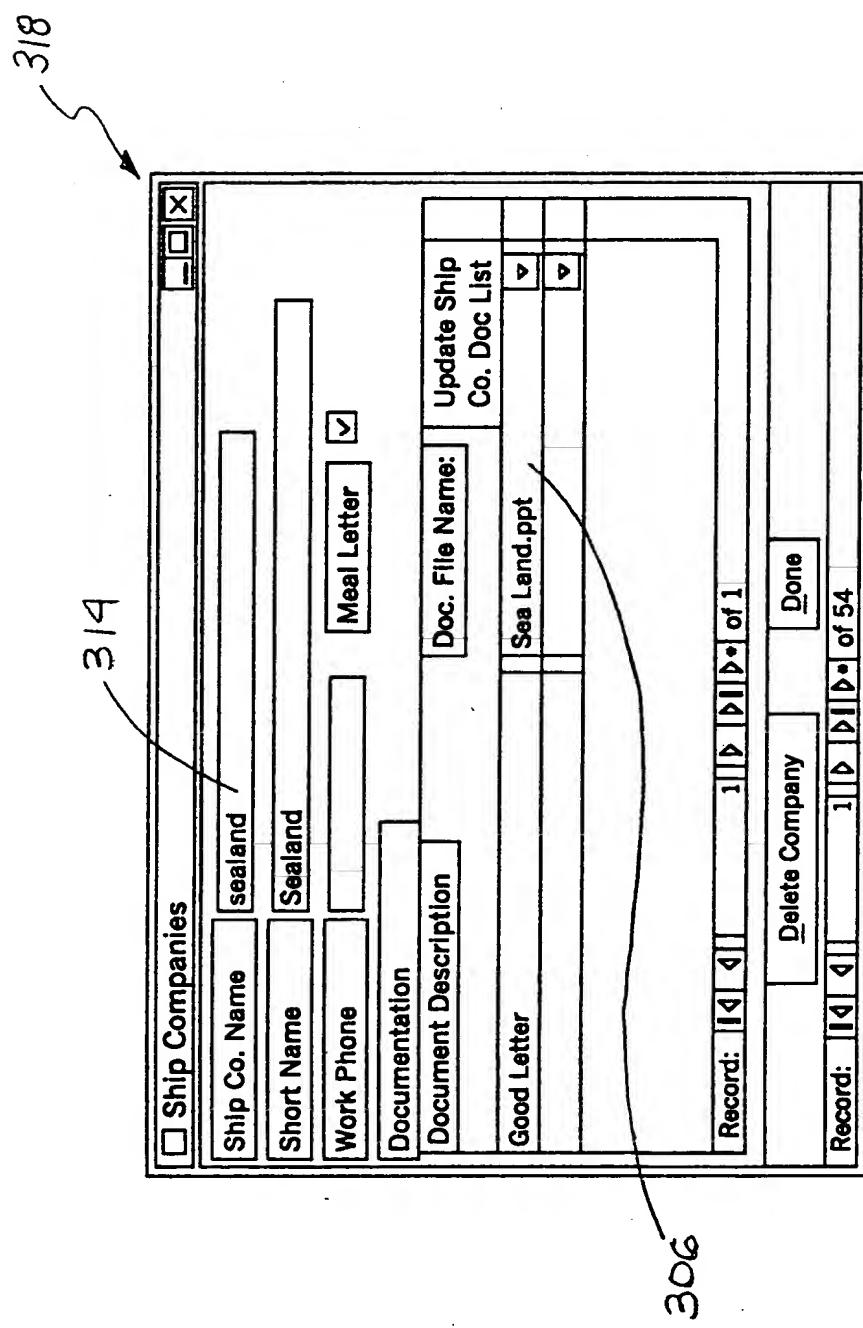
MealRatePercent : Table

TaxYear	MealRatePercent
1993	50
1994	50
1995	50
1996	50
1997	50
1998	55
1999	55
2000	60
2001	60
2002	65
2003	65
2004	70
2005	70
2006	75
2007	75
2008	80
2009	80
	0

Record: 1 of 17

214

106

218

Fig 14

270 ⟍ **274** ⟍ **142** ⟍

☐ Ship Location : Table

Control#	ShipNameCode	Date	City	Rate Code	Notes	Sailing Sch Ten	AssumedDate	InPortDate
168785	419	02/21/1998		3773		48	☐	☑
168815	420	08/14/1999		8048		0	☑	☑
168817	420	08/15/1999		8048		0	☑	☐
168818	420	08/16/1999		8048		0	☑	☐
168819	420	08/17/1999		8048		0	☑	☐
168820	420	08/18/1999		8048		0	☑	☐
168821	420	08/19/1999		8048		0	☑	☐
168822	420	08/20/1999		8048		0	☑	☐
168823	420	08/21/1999		8048		0	☑	☐
168824	420	08/22/1999		8048		0	☑	☐
168825	420	08/23/1999		8048		0	☑	☐
168826	420	08/24/1999		8048		0	☑	☐
168827	420	08/25/1999		8048		0	☑	☐
168828	420	08/26/1999		8048		0	☑	☐
168829	420	08/27/1999		8048		0	☑	☐
168830	420	08/28/1999		8048		0	☑	☐
168831	420	08/29/1999		8048		0	☑	☑
168832	420	08/30/1999		8048		0	☑	☑
168816	420	08/31/1999		5496		0	☑	☐
170183	421	05/06/1997		3159		0	☐	
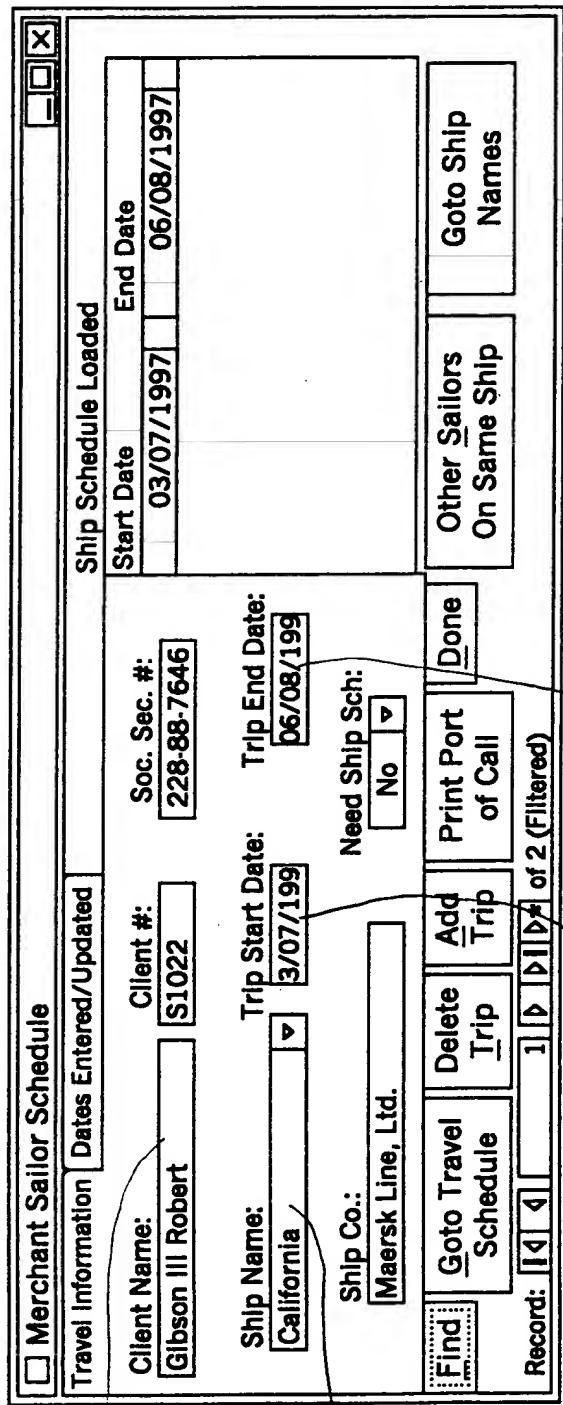
Record: |◀ ◀ | 128817 | ◁ ▷|| ▷* | of 128817

Fig. 15

Fig. 16

ShipCompanies : Table

ShipCoID	ShipCoName	ShipCoShortName	Work Phone	MealLetter
1	sealand	Sealand		☑
4	Matson	Matson		☑
5	Brusco Tug & Barge	Brusco Tug		☑
6	Campbell Towing	Campbell Tow		☑
7	Crowley American	Crowley		☑
8	Forty Niner Transportation	49r Trans		☑
9	Western Towboat	Western Tow		☑
10	Marine Transport	Marine Transport		☐
11	Interocean Ugland Mgmt	Interocean		☐
12	Osprey-Acomarit Ship Mgmt	Osprey		☑
13	Transoceanic Cable	Transoceanic		☑
14	Sheridan Transportation	Sheridan		☐
15	Energy Transportation	Energy Trans		☐
16	Red River & Van Ammeren	Red River		☐
17	State of Alaska	Alaska State		☑
18	Ensco Marine	Ensco Marine		☑
19	Central Gulf Lines	Central Gulf		☐
20	Ocean Ships	Ocean Ships		☑
21	Lykes Bros	Lykes		☑
22	Mormac Marine	Mormac		☑

Record: |◄| ◄ | 1 |►| ►I |►*| of 54

Fig. 17

294

126

Supporting Schedules ☐ ▭ ☒

Client#	First Name:	MI:	Last Name:	Social Security Number:	Label -
S1121 ▾	Sidney		Distenfeld ▾	083-30-7689	Counter

42

Year:	Print Meal	Spouse's First Name:	MI:	Spouse's Last Name:	Social Security Number:	Label -
1999 ☌	Rate	Andrea			094-40-8230	Robert's

106

1040X	1040X+A	1040X	1040X+A	Employer Reimb:	No Meal Reduction	Goto
Actual $: $16,285	𝑊	Trans Rate $: $6,672	𝑊	High/Low $: $16,001	☐ 55%	Project

338

Actual | Transportation | High/Low | Ship Info | IRS Mailing Addresses | State Mailing Addresses | Ship Sch. | Sailor Day Check

278

346

370

◁ ▭ ▷

Ship Name:	Trip Start Date:	Trip End Date:	Days Diff.	Need Sch.
△ President Adams	1/1/99	1/11/99	0	☐
President Polk	3/30/99	6/9/99	0	☐
President Adams	8/12/99	10/20/99	0	☐
President Kennedy	12/23/99	12/31/99	0	☐

282

286

374

290

| # of Days: | 162 | Print Actuals City List | View Sailor Schedule | Print Sailor Schedule | Done |

Fig. 18

ShipCoDocs : Table

ShipCoDocID	ShipCoID	DocDesc	ShipCoDocNumb	ShipCoDocPageNumb	ShipCoDocFileName
1	4	Good Letter		1	matson.ppt
2	5	Good Letter		1	Brusco Tug & Barge.ppt
3	6			1	
4	7	Good Letter		1	Crowley Maritime.ppt
5	1	Good Letter		1	Sea Land.ppt
6	8	Good Letter		1	49 Transportation Inc.ppt
7	9	Good Letter		1	Western Towboat Co.ppt
8	12	Good Letter		1	Osprey Acomart Ship Magmt.ppt
9	13	Good Letter		1	Transportation Cable Ship Co.ppt
10	18	Good Letter		1	Ensco Marine Transport.ppt
11	20	Good Letter		1	Ocean Ships Inc.ppt
12	22	Good Letter		1	Mormac Marine Transport.ppt
13	23	Good Letter		1	Int'l Marine Carriers.ppt
14	24	Good Letter		1	
15	31	Good Letter		1	Ocean Chemical Transport.ppt
16	25	Good Letter		1	American Overseas Marine.ppt
17	21	Just Kevin Best		1	
19	10	NO Letter			
20	11	NO Letter			
21	14	NO Letter			

Record: |◄ ◄ 1 ► ►| ►* of 41

298

302

306

Fig.19

	ShipNameCode	Ship Name	ShipColD	ShipEmail
☀	400	Diamond Shoals		
☀	401	Yukon	41	
☀	402	Tippicanoe	41	
☀	403	Rappahannock	41	
☀	405	Beaver State		
☀	406	Charter Boats		
☀	407	Kalmoku	4	
☀	408	Tellus		
☀	409	Argonaut		
☀	410	Pride	1	
☀	411	Motivator	1	
☀	412	Value	1	
☀	413	USNS Gordon		
☀	414	Charleston		
☀	416	test ship 2		
☀	417	Oversean Marilyn		
☀	418	Cape Diamond		
☀	419	OOCL Innovation	1	
☀	420	Enterprise (Farrell)		
Δ ☀	421	Pathfinder		

Ship Names : Table

Record: |◄| ◄ | 338 | ▷ | ▷| | ▷* | of 338

Fig. 20

Fig. 21

342

Sailing Schedule Templates

Template ID: AK Hwy BEL (Bellingham/Skagway)   Goto Template

Template Info | Notes

Ref. Date:

Assumed Date: No ▼

Notes for Details:

Omit First Port On Update ☐

Update Schedule: << | >>

Cycle Day
13

Ship Name: 282 ▼

Ship Schedule Loaded

Start Date	End Date

Sailing Schedule Details

142

	City		Port Start Date	Port End Date	Days In Port	Days Between Ports	
▲	Haines <Juneau>	▶		/01/2000	1		▷X
▲	Sitka	▶	/02/2000	/02/2000	1	0	▷X
▲	Wrangell	▶	/03/2000	/03/2000	1	0	▷X
▲	Bellingham	▶	/05/2000	/05/2000	1	1	▷X
▲	Petersburg	▶	/07/2000	/07/2000	1	1	▷X
▲	Skagway	▶	/08/2000	/08/2000	1	0	▷X
▲	Sitka	▶	/09/2000	/09/2000	1	0	▷X

Record: I◀ ◀ 1 ▶ ▶I ▶* of 10

Find | Ship Name Maint. | Delete Template | Goto City Rates

Record: I◀ ◀ 1 ▶ ▶I ▶* of 47

Fig. 22

358

282
Alaska (Arco)
PORT LIST FOR THE YEAR OF 1999

362

106

Port	Arrival Date	Departure Date
Cherry Point <Anacortes>, WA	04/05/1999	04/05/1999
Valdez, AK	04/11/1999	04/12/1999
Portland, OR	04/15/1999	04/15/1999
Richmond <Oakland>, CA	04/16/1999	04/17/1999
Valdez, AK	04/22/1999	04/23/1999
El Segundo <L.A.>, CA	04/28/1999	04/28/1999
Valdez, AK	05/04/1999	05/06/1999
Anacortes, WA	05/07/1999	05/07/1999
Ulsan <Pusan>, South Korea	05/21/1999	06/10/1999

Page:

Fig. 23

Fig. 24

Assign Projects

Project Assignment | Project #: 4276 | Find EXISTING Project: | All

Client #: S1121 | Distenfeld, Sidney | Tax Year: 2000 | W
Project Name: Tax Return | Status | Completed | Remove Last Task
Start Date: 3/19/01 | Invoice #: 3932 | Paid: Yes | Location Date: 3/19/01
Difficulty: Fast Track | File Location: File Cabinet | Directory Date: 3/20/01
Travel Status: | Dir. Location: Taxdone

Task List | Priority/Notes | Extentions | New Information | Delays | Sailors/Letters | Assignees

Date	Task Result	Comments	Done By
3/19/01	Tax Info Dropped Off by T/P - NO Money		Doreen
3/19/01	Taxper/Spouse is a SAILOR		Doreen
3/20/01	Everything Loaded Skip to Completed		Richard
3/20/01	Most Info Now Appears to be Already Loaded		Richard
3/20/01	Tax Return Printed & Now Ready to Assemble		Richard
3/20/01	Tax Return Assembled & Ready to Be Signed		George
3/20/01	Tax Return Was OK & Was Signed by Marty		Marty
3/20/01	Return Not Paid For - Waiting for Payment		Marty
3/20/01	T/P Will Mail Check & Then Wants Return Mailed		Marty
3/26/01	T/P Sent Payment Today - Mail Return		Nancy

Record: 1 of 12

Add NEW Client | Delete Project | Add Project | OK

394
386
390

FIG. FIG25. EMBEDDED

Task Update Maintenance

☐ Assign Projects

378

410

382

406

414

402

User ID: Marty

OK   Red Letter Date Only

Task List

Difficulty	Date Created	Client Name / Number	Tax Year	Task	Notes
◁ Fast Track	06/28/1999	Rascon, Martin / S739	1998	Return Now Assembled & Ready to Sign	
Fast Track	03/01/1999	Smith Georgean / P615	1998	Return Appears to ve Near Completion	
Fast Track	03/07/2000	Denman, Jesse / R616	1999	Return Now Signed & Moved to "Taxdone"	
Fast Track	11/01/2000	Thomas, Robert / S1126	1999	Prepare Amended Return ONLY	
Fast Track	11/01/2000	Thomas, Robert / S1126	1998	Prepare Amended Return ONLY	
Fast Track	11/01/2000	Thomas, Robert / S1126	1997	Prepare Amended Return ONLY	
Fast Track	11/13/2000	McDonald, Joe / S1133	1999	Prepare Amended Return ONLY	
Fast Track	11/13/2000	McDonald, Joe / S1133	1998	Prepare Amended Return ONLY	
Fast Track	11/13/2000	McDonald, Joe / S1133	1997	Prepare Amended Return ONLY	
Fast Track	11/15/2000	Single, George / S797	1997	Prepare Amended Return ONLY	
Fast Track	12/06/2000	Niem, Klaus / S1148	1998	Prepare Amended Return ONLY	
Fast Track	09/15/2000	Vickery, Oscar / P36	1999	Return Appears to be Near Completion	Yes
Fast Track	10/14/2000	Parry, Ralph / 185	1999	Return Now Signed & Moved to "Taxdone"	

Record: ◁ 1 ▷ ▷│ ▷• of 46

Fig. 25

Fig. 26

Assign Projects

Project Assignment   Project #: [14] Find EXISTING Project: [▼] [All] [✈]

Client #: [P318 ▼] [Salomonsen, Jonny]

Project Name: [Tax Return]   [Status ▼] [Completed ▼]   [Tax Year] [1999] [W]

Start Date: [02/05/1998]   Invoice #: [15]   [Remove Last Task]

Difficulty: [Fast Track]   [File Location: File Cabinet ▼]   Paid: [Yes ▼]   Location Date: [10/09/2000]

Travel Status: [Loaded Sets Alre ▼]   [Dir. Location: Taxdone ▼]   Directory Date: [01/24/2001]

| Task List | Priority/Notes | Extentions | New Information | Delays | Sailors/Letters |

	Date	Task Result	Comments	Done By
◁	2/06/1998	Tax Info Received by U.S. Mail - NO Money	Taxpayer lived in Manilla	Robert
	2/06/1998	Appears to be a Complex Out-of-State Return	Pilot Based in Manilla	Robert
	2/06/1998	No W-2,Address, etc Information Received		Robert
	2/06/1998	T/P and/or Spouse is a Pilot		Robert
	2/18/1998	Travel Schedule Now Completely Loaded	2/18 Travel rec'd	
	2/18/1998	Initial Travel Letter Done - Per Diem Unknown		
	2/19/1998	All Easy Interest Inc Items Now Loaded		Robert
	2/19/1998	No Dividend Income Items		Robert
	2/18/1998	No Schedule D - Stock Sales		Robert
	3/24/1998	All Tax Organizer Schedule A Info Now Loaded		Marty

Record: |◁ ◁ 1 ▷ ▷| ▷*| of 16

[Add NEW Client]   [Delete Entire Project]   [Add New Project]   [OK]

Fig. 27

Fig. 28A

238

**Amended Tax Return – Schedule A Supporting Statement –
Name:**   86   **SSN:**

Line 2.   Taxpayer is a **FULL-TIME MERCHANT SAILOR** whose original tax preparer did not claim the taxpayer's **"DEEMED SUBSTANTIATED"** Out-of-Town **Travel Expenses** now available to <u>**ALL**</u> Merchant Sailors.   Explanation & Substantiation as follows: 246

Line 2.   Taxpayer, is a **FULL-TIME MERCHANT SAILOR** who prepared his own tax return and did not claim his own **"DEEMED SUBSTANTIATED"** Out-of-Town Travel **Expenses** now available to <u>**ALL**</u> Merchant Sailors.   Explanation & Substantiation as follows: 250

As a **MERCHANT SAILOR**, the taxpayer was assigned to work on a Cargo Ship during 1999 that was traveling between ports located around the Pacific Ocean and therefore qualifies per attached **Rev Proc 98-64's** **"Transportation Industry Employees"** and attached *MARIN JOHNSON TAX COURT DECISION* to compute his **DEEMED SUBSTANTIATED** Out-of-Town Travel **Incidental Costs** by using attached Pub 1542's Non-Foreign OCONUS Rates, Foreign OCONUS Rates and Domestic CONUS Rates for **EACH** <u>**CITY**</u> and their related incidental rates as follows:

48   --------

The *JOHNSON CASE* now allows <u>**ALL**</u> Sailors to also claim their Other Travel Expenses per *IRS Notice 95-50* which totals: xxx.

As a **MERCHANT SAILOR**, taxpayer was *forced* by his Union regulations to <u>personally</u> show up at his Union Hall to look for his next work <u>assignment</u>.   He was **NOT ALLOWED** to simply phone his Union Hall to see what new jobs were currently available.   **Per attached Tax Research**, his auto mileage and possibly other travel-related costs back and forth to his Union Hall looking for work are **FULLY DEDUCTIBLE** as follows:

Total Tax Court & IRS Allowed Sailor Travel   266 ————— xxx.
========

✓ *<u>NO EMPLOYER PROVIDED TRAVEL REIMBURSEMENTS PER COMPANY LETTER.</u>*

✓ *See attached Official Ship's "Ports-of-Call" Travel Schedule.*

✓ *See Sailor Day-by-Day Travel & <u>Tax</u> <u>Court</u> <u>Established</u> Daily Rates.*

✓ *See attached Official U.S. Coast Guard Sailor's Travel Documents.*

✓ *See attached <u>Tax</u> <u>Court</u> <u>Case</u> - Johnson v. Comm., 115 T.C. 16 (2000)*

✓ *See attached I.R.S. Revenue Procedure 98-64 regarding Sailor Travel.*

✓ *See attached Tax Research Regarding Sailor Travel to Union Halls.*

✓ *See attached Official IRS Non-Foreign OCONUS Rates for <u>each</u> city listed.*

✓ *See attached Official IRS Foreign OCONUS Rates for <u>each</u> city listed.*

✓ *See attached Official IRS Domestic CONUS Rates for <u>each</u> city listed.*

✓ *See attached Federal Travel Regulation - Appendix B M&IE Breakdown.*

250

Fig. 28B

242 42 246 238 106 234 82

Amended Tax Return – Schedule A Supporting Statement - 1999
Name: George C. Antunovich

SSN: 618-40-3471

Line 2.   Taxpayer is a **FULL-TIME MERCHANT SAILOR** whose original tax preparer did not claim the taxpayer's **"DEEMED SUBSTANTIATED"** Out-of-Town **Travel Expenses** now available to **ALL** Merchant Sailors.   Explanation & Substantiation as follows: 86   250

As a **MERCHANT SAILOR**, the taxpayer was assigned to work on a Cargo Ship during 1999 that was traveling between ports located around the Pacific Ocean and therefore qualifies per attached **Rev Proc 98-64's** **"Transportation Industry Employees"** and attached *MARIN JOHNSON TAX COURT DECISION* to compute his **DEEMED SUBSTANTIATED Out-of-Town Travel Incidental Costs** by using attached Pub 1542's Non-Foreign OCONUS Rates, Foreign OCONUS Rates and Domestic CONUS Rates for **EACH CITY** and their related incidental rates as follows:

```
20 Days x $17  ($85) Djibouti City, Djibouti  48      =   $340   254
12 Days x $15  ($77) Jeddah, Saudi Arabia             =   $180
15 Days x $11  ($56) Port Suez <Port Said>, Egypt     =   $165
 6 Days x $14  ($69) Port Sudan <Khartoum>, Sudan     =    $84
19 Days x  $2  ($38) Corpus Christi, Texas            =    $38
19 Days x  $2  ($42) Bayonne <Newark>, New Jersey     =    $38
16 Days x  $2  ($42) Houston, Texas                   =    $32
 9 Days x  $2  ($38) Bucksport <Bar Harbor>, Maine    =    $18
 9 Days x  $2  ($42) Elizabeth <Newark>, New Jersey   =    $18
 7 Days x  $2  ($38) Savannah, Georgia                =    $14
 6 Days x  $2  ($42) Baytown <Galveston>, Texas       =    $12
 6 Days x  $2  ($46) New York City <Manhattan>, New York =  $12
 5 Days x  $2  ($38) Tampa, Florida                   =    $10
 4 Days x  $2  ($46) Paulsboro <Philadelphia>, PA     =     $8
 4 Days x  $2  ($42) Port Everglades <Miami>, Florida =     $8
 2 Days x  $2  ($46) San Pedro <L.A.>, California     =     $4
 1 Day  x  $2  ($34) Port Canaveral <Cocoa Beach>, Florida =  $2
 1 Day  x  $2  ($38) Oakland, California              =     $2
 1 Day  x  $2  ($34) Cape Canaveral <Cocoa Beach>, Florida =  $2
                                                          --------
```
116 114

   Total Sailor Travel Costs Allowed per OCONUS & CONUS Rates $987.   258

The *JOHNSON CASE* now allows **ALL** Sailors to also claim their Other Travel Expenses per *IRS Notice 95-50* which totals: xxx.

   Total Tax Court & IRS Allowed Sailor Travel   250   xxx.   266
                                                                  ========

✓ *NO EMPLOYER PROVIDED TRAVEL REIMBURSEMENTS PER COMPANY LETTER.*

✓ *See attached Official Ship's "Ports-of-Call" Travel Schedule.*

✓ *See Sailor Day-by-Day Travel & Tax Court Established Daily Rates.*

✓ *See attached Official U.S. Coast Guard Sailor's Travel Documents.*

✓ *See attached Tax Court Case – Johnson v. Comm., 115 T.C. 16 (2000)*   250

✓ *See attached I.R.S. Revenue Procedure 98-64 regarding Sailor Travel.*

✓ *See attached Tax Research Regarding Sailor Travel to Union Halls.*

✓ *See attached Official IRS Non-Foreign OCONUS Rates for each city listed.*

✓ *See attached Official IRS Foreign OCONUS Rates for each city listed.*

✓ *See attached Official IRS Domestic CONUS Rates for each city listed.*

Fig. 28C

Supplemental Pilot Travel Schedule - 2000
Name: Frederick M. Amicangioli   **SSN: 019-46-5487**

Schedule A
Line 20 - Unreimbursed Employee Expenses

Description   Amount

Taxpayer is an **AIRLINE PILOT** assigned to fly aircraft around the world
and therefore qualifies per attached **Rev Proc 2000-9's "Transportation
Industry Employees"** and I.R.S. Pub 463's "Travel Expenses" to compute
his <u>**DEEMED SUBSTANTIATED**</u> **Out-of-Town Travel Costs** by using attached Pub
1542's Foreign OCONUS Rates and Domestic CONUS Rates for <u>**EACH CITY**</u> as
follows:

Days		Rate	City		Amount
21	Days	x $131	Tokyo, Japan	=	$2,751.
23	Days	x $115	Hong Kong, China → *meals + incidentals rate only*	=	$2,645.
55	Days	x $46	Los Angeles, California	=	$2,530.
54	Days	x $46	Minneapolis, Minnesota	=	$2,484.
19	Days	x $96	London, United Kingdom	=	$1,824.
26	Days	x $68	Anchorage, Alaska	=	$1,768.
5	Days	x $295	Hong Kong, China → *shows full rate*	=	$1,475.
21	Days	x $44	Sigonella, Italy	=	$924.
14	Days	x $65	Honolulu <Oahu>, Hawaii	=	$910.
12	Days	x $64	Seoul, South Korea	=	$768.
7	Days	x $99	Taipei, Taiwan	=	$693.
7	Days	x $78	Frankfurt, Germany	=	$546.
7	Days	x $70	New Delhi, India	=	$490.
6	Days	x $73	Rota <Madrid>, Spain	=	$438.
6	Days	x $70	Prestwick <Glasgow>, Scotland	=	$420.
11	Days	x $38	Atlanta, Georgia	=	$418.
5	Days	x $42	Denver, Colorado	=	$210.
4	Days	x $46	San Francisco, California	=	$184.
2	Days	x $82	Amsterdam, Netherlands	=	$164.
2	Days	x $32	Wake Island, Marshall Islands	=	$64.

Total Pilot Travel Costs Allowed per OCONUS & CONUS Rates   21,706.
LESS EMPLOYER PROVIDED REIMBURSEMENTS   <6,000>

Pilot Travel Allowance in Excess of Reimbursements   15,706.
Dept of Transportation's Pilot "Hours of Service" Rate   x 60%

Net Pilot DEEMED SUBSTANTIATED Travel Costs   9,424.
                                                               ========